

that the additional number may be printed and supplied without delay if and when they are required by the Deputy Commissioners :—

| | Quantity | Size |
|--------------------------|----------|---|
| 1. Schedule forms | 180,000 | 25"×40" Census Badami in Diglot (English and Kannada). As there are 101 columns, the columns will be printed on both sides. |
| 2. Instruction forms | 60,000 | Foolscap size in Diglot (English and Kannada). |
| 3. Special Khaneshumari. | 60,000 | 15"×20" Census Badami in Diglot (English and Kannada). |

The Comptroller is authorised to place a sum of Rs. 15,000 at the disposal of the Revenue Commissioner for the following items of expenditure :—

1. Cost of paper required for printing the requisite forms.
2. Cost of petty stationery that has to be supplied to Enumerators and Supervisors.
3. Cost of prizes to be awarded to the best schedules in each taluk, sub-taluk and municipal area.
4. Other contingent charges.

The instructions issued in connection with the ninth Quinquennial Cattle Census will be adopted on the present occasion also. The Superintendent, Government Printing, is requested to print copies of these instructions both in English and Kannada and supply the same to the Deputy Commissioners of Districts.

The Revenue Commissioner is requested to see that the allotment sanctioned above is met by reappropriation to the extent possible and to apply in due course for an additional allotment in case it is found to be necessary.

V. VEDAVYASACHARYA,

Chief Secretary to Government.

FINANCIAL SECRETARIAT

Prescribes the Budget Calendar for 1945-46.

ORDER NO. FL. 2958-3018—G. F. 159-44-1, DATED BANGALORE, THE 4TH JANUARY 1945.

The attached Calendar for regulating the Budget Work for 1945-46 is approved. The object with which an interval of about a fortnight is allowed for items Nos. 3 and 14 in the Calendar is to secure an even flow of work in the Comptroller's Office and in the Secretariat and to avoid rush of work at the last moment. **All officers handling Budget papers are requested not to take up the entire interval but to strictly adhere to the dates fixed.**

2. All estimates require to be framed with the greatest possible care. Those relating to heads of receipts should aim at forecasting the realizable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

3. **No provision for schemes of new expenditure, whether sanctioned or not, should be proposed for inclusion in the Comptroller's estimates.** The attention of all Heads of Departments is invited to this instruction, which should be strictly followed in the preparation and submission of their Budget proposals. **A list of such items, if any, requiring provision should, however, be sent to Government separately for consideration as provided in items 3 and 14 of the Calendar.**

4. Sanctions to establishment and other recurring charges which have not been communicated to the Audit Office on or before the 15th January 1945, need not ordinarily be taken into account in framing expenditure estimates relating thereto.

5. In the consolidated Budget Estimates, the totals of major heads should be worked to thousands of rupees and those of minor heads to even hundreds of rupees. This has to be kept in view in fixing the

6. The Chief Engineer for Irrigation and the Muzrai Commissioner are requested to take timely action to have the detailed estimates of the Irrigation Cess Fund and the General Muzrai Fund, respectively, sanctioned and transmitted, as indicated in item No. 19 of the Calendar, to the Superintendent, Government Printing, for being printed and supplied to the members of the Representative Assembly and the Legislative Council along with the copies of the Provisional Budget Estimates.

7. The General Manager, Mysore State Railway, is requested to have the Authorization Rolls and the Capital Budget Estimates sent through the Comptroller, to the Finance Department, with the remarks of the Chief Auditor, for being dealt with in the same manner as the estimates of other departments.

8. The Registrar, Mysore University, is requested to get the estimates of establishment and fixed charges of the University verified by the Comptroller and approved by Government before compiling the provisional edition of the University Budget.

9. The Superintendent, Government Printing, is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates.

B. S. RAGHAVENDRA RAO,

Secretary to Government,
Financial Department.

CALENDAR FOR BUDGET WORK, 1945-46.

By 1st February 1945.

1. Preparation by Heads of Departments (including Railways) of detailed Estimates of expenditure (Appendices) on Salaries, Establishments and Allowances (Appendix B), Grants-in-aid (Appendix C) and Scholarships (Appendix D), including those relating to Road Fund, the Coffee Cess and Experimental Station Fund, the Record of Rights Fund, and the Elementary Education Funds.

1st February to 16th February 1945.

2. Preparation of above Appendices by Comptroller (the Railway and the Electrical Departments' Appendices to be prepared by the Chief Auditor, Mysore State Railway, the Auditor, Electrical Department and the Auditor, Jog Power Scheme) and their transmission to Departmental Officers. The Appendices relating to the Food Supply Department will be prepared by the Auditor and Accounting Officer, Food Supply Department.

5th February to 19th February 1945.

3. Return of above Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to standing sanctions. *Proposals relating to schemes of new expenditure will not be included in the statement of alterations sent with the Comptroller's estimates but in a separate statement (vide form at the end of page 4) in the prescribed forms supplied by the Comptroller which should be prepared in triplicate simultaneously and forwarded to Government in the Finance Department direct (in duplicate) for consideration, the third copy being sent to Comptroller for information.*

NOTE.—In the case of the Railway and the Electrical Departments, the General Manager, the Chief Electrical Engineer, and the General Superintendent, Jog Power Scheme, have to return the Appendices with a statement of alterations, required on the basis of standing sanctions to the Auditors concerned, who, in turn, have to send them to the Comptroller with their remarks. Similar procedure has to be adopted by the Director of Food Supplies also. In regard to proposals relating to schemes of new expenditure, the procedure mentioned above will be followed.

NOTE 2.—The term 'Schemes of new expenditure' should be interpreted as schemes whether approved by Government or not.

9th February to 24th February 1945.

4. Submission of above Appendices to Government by Comptroller with notes indicating points, if any, for orders.

NOTE.—The above Appendices relating to the Education Department, inclusive of the Elementary Education Funds, will be submitted after verification by the Audit Branch.

14th February to 28th February 1945.

5. Communication to Comptroller by Government of orders on points referred to under item No. 4 and on the proposals of the departments relating to schemes of new expenditure.

By 10th March 1945.

6. Submission by Departmental Officers to Comptroller and to Administrative Departments of Government of detailed estimates under all Heads of Revenue with reference to eight months' actuals with Statements of D. C. B. in Form—Appendix A; in the case of Land Revenue, Excise and Income-tax.

NOTE.—The estimates of gross revenue under the following heads will be dealt with at this stage:—

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|---|--|
| XXIV. Railways. | XXVIII. Kolar Gold Fields |
| XXV. Krishnaraj Sagar Irrigation Works. | Water Works. |
| XXV-A. Hydro-Electric Works. | XXX. Chamaraj Sagar and Water Works—Road Fund. |

For 'II. Forest'—I. Sandal Oil, 'XXVII. Iron and Steel Works and Cement Plant' and 'XXIX. Industrial Works,' however, total estimates working from Opening Balance to Closing Balance will be required.

14th March to 23rd March 1945.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates as also the Estimates under "IX. Interest and XI. Pensions and Allowances."

20th March to 31st March 1945.

8. Return to Comptroller of Revenue Estimates by Government with orders.

20th March 1945.

9. Receipt (in two parts, Part I embracing standing sanctions or works in progress and Part II schemes of new expenditure or new works only) from subordinate Departmental Officers by—

(1) The Chief Engineer for Roads and Buildings and for Irrigation, of Expenditure Estimates other than for Establishments.

(2) The Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, of Estimates of Revenue Expenditure other than Establishments, of Capital (including Stores) and of Depreciation Fund Works.

(3) The Chief Engineer for Irrigation, of Estimates chargeable to Revenue (other than Establishments) and to Capital and for Acreage Contribution from Irwin Canal Area (with a Demand, Collection and Balance Statement).

(4) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

23rd March 1945.

10. Transmission to Comptroller and to Government in the Finance Department, respectively, of Parts I and II of Public Works and Electrical Works Estimates for items other than Establishments, by Chief Engineers for Roads and Buildings and for Irrigation, the Chief Electrical Engineer and the General Superintendent, Jog Power Scheme, with detailed lists of works. The estimates relating to Acreage Contribution from Irwin Canal Area and Water Rate under Irwin Canal will be accompanied by a Demand, Collection and Balance Statement in the prescribed form.

28th March 1945.

11. Transmission to Comptroller (of Part I) and

(1) The General Manager, Mysore State Railway, of Authorization Rolls and Estimates of Works chargeable to Capital (including Stores) and Depreciation Fund. (Through the Chief Auditor.)

NOTE.—The Authorization Rolls should be verified by the Chief Auditor.

(2) The Railway Secretary, of Capital and Revenue Expenditure Estimates of the Railways worked by M. & S. M. Railway Company. (Through the Chief Auditor.)

(3) The Director, Engineering and Chemical Industries and Vice-Chairman, Board of Management, Mysore Iron and Steel Works, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(4) The Director, Sandalwood Oil Factory, of Estimates of Capital and Depreciation Fund Works of the Concerns under his control.

(5) The Director of Industries and Commerce and Commissioner for Labour, of Estimates of Capital and Depreciation Fund Works of Concerns of the Department under his control.

(6) The Director of Textiles and Principal, Sri Krishnarajendra Silver Jubilee Technological Institute, in respect of Capital and Depreciation Fund Works of the Concerns under his control.

(7) The Director of Public Health, of Estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works.

(8) The Director of Public Instruction, of details of Estimates of Expenditure on individual works relating to Education buildings (Appendix F).

NOTE.—The estimates will be prepared in two parts, Part I embracing standing sanctions or works in progress and Part II showing only schemes of new expenditure or new works.

By 23rd March 1945.

12. Completion by Heads of Departments of Estimates of Expenditure other than Appendices B, C and D, including the Estimates of Receipts and Disbursements under Advances and Loans and the following Fund heads:—

| | |
|---|-----------------------------------|
| (i) Road Fund. | (vi) Irrigation Development Fund. |
| (ii) Coffee Cess and Experimental Station Fund. | (vii) Elementary Education Fund. |
| (iii) Record of Rights Fund. | (viii) Inter-village Road Fund. |
| (iv) General Muzrai Fund. | (ix) Industrial Development Fund. |
| (v) Irrigation Cess Fund. | |

NOTE.—The Expenditure estimates will be prepared in two parts—vide Note under item 11.

3rd April to 17th April 1945.

13. Preparation by Comptroller of (Part I of) the Expenditure Estimates other than Appendices B, C and D and of Estimates of Loans, Advances and Fund Heads based on eight months' actuals and their transmission to Departmental Officers.

6th April to 19th April 1945.

14. Return of the above estimates by Departmental Officers to Comptroller with remarks regarding changes, if any, required on the basis of standing sanctions.

Submission to Government in the Finance Department, in duplicate, of Part II of the Estimates referred to in item 12, by Departmental Officers (i.e., statement of proposals relating to schemes of new expenditure), the third copy of the Estimates being sent to Comptroller for information.

12th April to 27th April 1945.

15. Submission of the Expenditure Estimates and the Estimates of Loans, Advances and Fund Heads to Government by Comptroller with Budget Notes and with notes indicating points, if any, for orders.

14th April to 28th April 1945.

16. Return of Expenditure Estimates including Estimates of Loans, Advances and Fund Heads by Government to Comptroller with provisional orders of Part I and Part II proposals.

2nd May 1945.

17. Submission by Comptroller, of Group and Major Head abstracts incorporating orders under items Nos. 8 and 16 with a General Note and Ways and Means Estimate.

12th May 1945.

18. Communication to Comptroller, of orders on Consolidated Budget Estimates.

17th May 1945.

19. Transmission to the Superintendent, Government Printing, Bangalore, by—

(1) The Chief Engineer, of the copies of the Budget Estimates of Irrigation Cess Fund sanctioned by Government (English and Kannada).

(2) The Muzrai Commissioner, of the copies of the Budget Estimates of the General Muzrai Fund sanctioned by Government (English and Kannada).

(3) The General Manager, Mysore State Railway, of the Authorization Rolls and Detailed Capital Budget Estimates (including Stores) of the Railway Department (English and Kannada).

21st May 1945.

20. Completion of printing and despatch of printed copies of the Budget to Government.

BUDGET ESTIMATES FOR 1945-46

*(Vide para 3 of Budget Calendar.)

| Establishment and Fixed Charges | *Statement of Schemes of New Expenditure | *To be prepared in Triplicate (Vide paras 3 and 14 of the Budget Calendar) |
|---------------------------------|---|--|
| Expenditure Estimates | (i.e., Schemes which have already been sanctioned by Government subject to provision of funds in the coming year and schemes which have yet to be examined.) These may be separately indicated. | (1) 2 Copies to be forwarded to the Financial Secretary; and (2) 1 Copy to the Comptroller. |

MAJOR HEAD.

| Minor and detailed heads | Proposals of the Department N.B.—(1) In the case of schemes sanctioned, Government Order Number and date to be mentioned. (2) Regarding other proposals number and date of previous reference to Government to be mentioned. | Financial effect of the proposal | | Remarks |
|--------------------------|--|----------------------------------|---------------|---------|
| | | Recurring | Non-recurring | |
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Continuance of the existing rates of Dearness Allowance to employees drawing Rs. 150 and below per mensem.

READ—

Government Order No. Fl. 4-63—S. & A. 16-43-3, dated, Camp Mysore, the 5th October 1943, sanctioning enhanced rates of dearness allowance to certain whole-time employees of Government till the end of June 1944.

2. Government Order No. Fl. 64-67—S. & A. 16-43-4, dated Camp Mysore, the 5th October 1943, sanctioning enhanced rates of dearness allowance to certain employees of the Railway Department, till the end of June 1944.

3. Government Order No. Fl. 2556-2615—S. & A. 16-43-7, dated 20th December 1943, sanctioning dearness allowance to certain whole-time employees of Government drawing a salary in excess of Rs. 80 per mensem till the end of June 1944.

4. Government Order No. Fl. 174-234—S. & A. 10-44-1, dated 15th July 1944, directing the continuance of the rates of dearness allowance sanctioned in the above Government orders till the end of December 1944.

ORDER NO. FL. 3035-95—S. & A. 10-44-3, DATED BANGALORE, THE 5TH JANUARY 1945.

Government are pleased to direct that, pending further orders, the dearness allowance sanctioned in the Government Orders read above be continued at the present rates.

B. S. RAGHAVENDRA RAO,

Secretary to Government,
Financial Department.

Continuance of the grant of Dearness Allowance to certain retired employees of Government.

READ—

Government Order No. Fl. 6139-6200—S. & A. 154-43-4, dated 18th May 1944, sanctioning dearness allowance to certain retired employees of Government till the end of December 1944.

ORDER NO. FL. 3097-3157—S. & A. 9-44-11, DATED BANGALORE, THE 5TH JANUARY 1945.

Government are pleased to direct that the rates of dearness allowance sanctioned to certain retired employees of Government sanctioned in the Government order read above be continued till the end of June 1945.

B. S. RAGHAVENDRA RAO,

Secretary to Government,
Financial Department.